

## **EXHIBIT B**

**BANK SEPAH INTERNATIONAL plc**  
5-7 Eastcheap, London EC3M 1JT, U.K.



**New routing instructions**

**For payments to our US Dollar account from outside the United States,  
please ask your bank to;**

**For payments to our US Dollar account, please ask your bank to pay;**

Bank: Commerzbank New York (SWIFT: COBAUS3X)  
Fvg: Commerzbank Frankfurt (SWIFT BIC: COBADEFF)  
Account No: 400874654700 USD

**In addition your bank should also send a separate cover payment by MT 103 to;**

Bank: Commerzbank Frankfurt (SWIFT BIC: COBADEFF)  
Fvg: Bank Sepah International plc (SWIFT BIC: SEPGB2L)

**for further credit to:**

in favour of: (Name of Beneficiary)

Account No: (Account Number of Beneficiary in Iran or BSIP Account Number)

For onward transfer to Iran please mention the Iranian Branch Name and Code in any free format field.

**Please ensure that no mention is made of any recognisable Iranian entity in any message sent through  
the United States.**

**Charges (Effective 01 April 2004)**

For payments in all currencies other than Iranian Rials

A flat rate of 0.20%;

Minimum Charge US\$ 40.00

Maximum Charge US\$ 150.00

**For payments to our Euro Account**

Please pay by SWIFT message type MT103 to;

Bank: Commerzbank, Frankfurt, Germany (SWIFT BIC: COBADEFF)

for credit to: Bank Sepah International plc (SWIFT BIC: SEPGB2L)

Account No: 400874654700 EUR

**for further credit to:**

in favour of: (Name of Beneficiary)

Account No: (Account Number of Beneficiary in Iran or BSIP Account Number)

For onward transfer to Iran please mention the Iranian Branch Name and Code in any free format field.

**Charges (Effective 01 April 2004)**

For payments in all currencies other than Iranian Rials

A flat rate of 0.20%;

Minimum Charge EUR 40.00

Maximum Charge EUR 150.00

**For payments to our Pounds Sterling (GBP) Account**

**a. From outside the UK**

Please pay by SWIFT message type MT103 to;

Bank: HSBC Bank plc, London International Branch, Poultry, London EC2

Swift BIC: MIDLGB22

in favour of: (Name of Beneficiary)

Account No: (Account Number of Beneficiary in Iran or BSIP Account Number)

Sort Code: 40-62-42